

Exhibit C

EXHIBIT C

**SUMMARY OF PROFESSIONAL SERVICES RENDERED BY PROFESSIONAL BY
SEVERSON & WERSON, P.C. ON BEHALF OF THE DEBTORS FOR THE PERIOD
MAY 15, 2012 THROUGH AUGUST 31, 2012**

Name of Professional Individual	Department and Licensure	Hourly Billing Rate	Total Hours Billed	Total Compensation
Partners				
Hutchinson, Adam	Financial Svcs. 1997	\$310.50	0.30	\$93.15
Cram, Donald	Bankruptcy 1992	\$337.50	29.50	\$9,956.25
Troutman, Eric	Financial Svcs.2003	\$274.50	0.30	\$82.35
Sullivan, John	Financial Svcs.1980	\$427.50	25.80	\$11,029.50
Chilton, Jan T.	Appellate 1971	\$490.50	69.50	\$34,089.75
Walker, Kristin	Financial Svcs.1999	\$337.50	0.40	\$135.00
Wraight, Mark	Financial Svcs.2003	\$274.50	26.00	\$7,137.00
Steiner, Michael	Financial Svcs.1983	\$400.50	0.30	\$120.15
Sullivan, Mary Kate	Financial Svcs.1995	\$270.00	93.90	\$25,353.00
Hankins, Suzanne	Financial Svcs.1992	\$333.00	62.30	\$20,745.90
Associates and Of Counsel				
Givental, Alisa	Financial Svcs.2010	\$238.50	89.00	\$21,226.50
Torkamani, Amir	Financial Svcs.2008	\$238.50	6.80	\$1,621.80
Wood, Andrew	Financial Svcs.2011	\$225.00	2.80	\$630.00
Kenney, Austin	Financial Svcs.2006	\$247.50	10.10	\$2,499.75
Sears, Alex	Financial Svcs.2004	\$288.00	96.40	\$27,763.20
Le, An	Financial Svcs.2008	\$234.00	35.10	\$8,213.40
Barasch, Adam	Bankruptcy 2008	\$292.50	91.20	\$26,527.25
Eilenberg, Benjamin A.	Financial Svcs.2008	\$247.50	171.50	\$42,446.25
Kornberg, Bernard	Bankruptcy 2007	\$234.00	13.40	\$3,135.60
Whittemore, Brian	Financial Svcs.2006	\$265.50	27.00	\$7,168.50
Gaddis, Clayton	Financial Svcs.2009	\$238.50	9.60	\$2,289.60
McTigue, Casey	Financial Svcs.2009	\$238.50	23.30	\$5,557.05
Shama, Daniel	Financial Svcs.2004	\$274.50	4.30	\$1,180.35
Liu, David	Financial Svcs.2001	\$288.00	386.80	\$111,398.40
Ellis, Danielle	Financial Svcs.2003	\$247.50	1.10	\$272.25
Glasser, Dana	Financial Svcs.2007	\$274.50	14.30	\$3,925.35
Kemp, Erik	Financial Svcs.2006	\$274.50	37.90	\$10,403.55
Kouvabina, Elena	Financial Svcs.2005	\$279.00	103.30	\$28,820.70
Buell, Edward	Financial Svcs.2005	\$279.00	223.50	\$62,356.50
Manukyan, Evelina	Financial Svcs.2004	\$279.00	94.70	\$26,421.30
Walser-Jolly, Genevieve	Financial Svcs.2009	\$261.00	21.10	\$5,507.10
Jones, Harold R.	Financial Svcs.2000	\$306.00	26.10	\$7,986.60
Da Cunha, Ian	Financial Svcs.2009	\$238.50	35.00	\$8,347.50
Dykstra, Jonathan	Financial Svcs.2008	\$238.50	45.80	\$10,923.30
Ives, Jon	Appellate2004	\$279.00	198.30	\$55,325.70
Tuffaha, Joe	Financial Svcs.2007	\$238.50	269.40	\$64,251.90
Richardson, Jason	Financial Svcs.2007	\$261.00	1.00	\$261.00
Campbell, J. Owen	Financial Svcs.2004	\$279.00	5.40	\$1,506.60
Van Zandt, Jonah	Financial Svcs.2003	\$288.00	31.90	\$9,187.20
Wendlenner, Kurt	Financial Svcs.2005	\$265.50	1.90	\$504.45
Franich, Kerry	Financial Svcs.2006	\$270.00	319.70	\$86,319.00
Garfinkle, Matthew	Financial Svcs.2009	\$238.50	2.10	\$500.85
Gruber, Megan	Financial Svcs.2006	\$261.00	95.90	\$25,029.90
Holt, M. Elizabeth	Appellate2009	\$261.00	133.50	\$34,843.50
Cross, Michael	Financial Svcs.2010	\$238.50	57.70	\$13,761.45
Esposito, Matthew	Financial Svcs.2002	\$279.00	128.70	\$35,907.30
Tran, Michael	Financial Svcs.2007	\$238.50	0.80	\$190.80
McGuinness, Michelle	Financial Svcs.2008	\$288.00	27.40	\$7,891.20
Schindler, Maria	Financial Svcs.2011	\$216.00	64.10	\$13,845.60
Riedman, Natilee	Financial Svcs.2008	\$238.50	87.80	\$20,940.30
Grammatico, Paul	Financial Svcs.2006	\$247.50	38.50	\$9,528.75
Gandy, Robert	Financial Svcs.2003	\$274.50	366.50	\$100,604.25
Ito, Ryan	Financial Svcs.2007	\$247.50	19.70	\$4,875.75

Abbott, Thomas	Financial Svcs.2006	\$270.00	21.80	\$5,886.00
Strayer, Ann	Financial Svcs.1991	\$292.50	11.10	\$3,246.75
Reed, David J.	Financial Svcs.2000	\$247.50	7.80	\$1,930.50
Babcock, Daska	Financial Svcs.2001	\$288.00	22.60	\$6,508.80
Roman, Eleanor	Financial Svcs.1995	\$306.00	62.00	\$18,972.00
Eisner, Gregory E	Financial Svcs.1997	\$261.00	10.70	\$2,792.70
Julian, Jason	Financial Svcs.2001	\$274.50	1.70	\$466.65
Kelly, Megan	Financial Svcs.2007	\$234.00	61.40	\$14,367.60
Nowlin, Marlene	Financial Svcs.1991	\$306.00	116.60	\$35,679.60
Nelson, Michele	Financial Svcs.1989	\$261.00	56.10	\$14,642.10
Kamka, Mary Kate	Financial Svcs.2012	\$225.00	44.20	\$9,977.50
Barilovits, Philip	Financial Svcs.1998	\$288.00	13.10	\$3,772.80
Saelao, Rebecca	Financial Svcs.2002	\$288.00	10.70	\$3,081.60
Shaham, Yaron	Financial Svcs.2001	\$238.50	295.00	\$70,357.50
Paraprofessionals				
Johnson, Betty	Financial Svcs.N/A	\$130.50	17.90	\$2,335.95
Rommell, Clair	Financial Svcs.N/A	\$130.50	42.50	\$5,546.25
Feldfeber, Edward	Financial Svcs.N/A	\$130.50	10.50	\$1,370.25
Webb, Gilla	Financial Svcs.N/A	\$130.50	14.30	\$1,866.15
Spann, Joel	Financial Svcs.N/A	\$130.50	11.60	\$1,513.80
Negrete, Jennifer	Financial Svcs.N/A	\$130.50	13.40	\$1,748.70
Brown, Kimberly	Financial Svcs.N/A	\$148.50	1.90	\$282.15
Lee, Kristina	Financial Svcs.N/A	\$76.50	4.20	\$321.30
Ash, Laura	Financial Svcs.N/A	\$130.50	5.70	\$743.85
Tarwater, Linda	Financial Svcs.N/A	\$130.50	82.80	\$10,805.40
Athas, Natalie	Financial Svcs.N/A	\$130.50	3.30	\$430.65
Firoozabadi, Rozie	Financial Svcs.N/A	\$112.50	17.20	\$1,935.00
Tilton, Seana	Financial Svcs.N/A	\$103.50	15.30	\$1,583.55
Professionals Totals		Blended Rate		
Total Fees Incurred		\$264.196	4,704.10	\$1,242,804.45